

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 64-15

September 8, 1964

STANDARD FORMAT FOR USE BY MANUFACTURERS OF NONBEVERAGE PRODUCTS IN FURNISHING SUPPORTING DATA

Manufacturers of nonbeverage products
and others concerned:

This circular is issued to advise you of the provisions of Revenue Procedure 64-32, which was published in Internal Revenue Bulletin No. 34, of August 24, 1964.

The revenue procedure, with accompanying exhibits, is attached for convenient reference. Your particular attention is called to Section 3 of the text of the revenue procedure, which provides for appropriate modifications of the prescribed formats; and to Section 4, which provides for the continued use of existing forms for a reasonable time, if those forms include entries for all items of information required by regulations.

The exhibits are intended to represent the order of entries and the designation of lines and columns. They are not intended to illustrate the size of the paper on which the supporting data must be submitted.

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in cursive script, reading "Harold A. Serr".

Harold A. Serr
Director, Alcohol and Tobacco Tax Division

A standard format is established for use by manufacturers of nonbeverage products in furnishing the data required in support of drawback claims.

SECTION 1. PURPOSE.

The purpose of this Revenue Procedure is to establish a standard format for use by manufacturers of nonbeverage products in furnishing the supporting data required by sections 197.110 through 197.119 of the Nonbeverage Drawback Regulations to support claims for drawback of tax on distilled spirits used in the manufacture of medicines, medicinal preparations, food products, flavors, and flavoring extracts, which are unfit for beverage purposes.

SEC. 2. FORMAT FOR SUPPORTING DATA.

.01 Manufacturers shall follow the format contained in accompanying Exhibits 1, 2, and 3 in furnishing to the Assistant Regional Commissioner, Alcohol and Tobacco Tax, the required data in support of claims for drawback, whether filed on a monthly or quarterly basis.

.02 The format for furnishing information as to the special tax stamp, required by section 197.111 of the regulations is provided in Part I of the supporting data. (See Exhibit 1.)

.03 The format for furnishing information as to distilled spirits received, required by section 197.112 through 197.114 of the regulations is provided in Part II of the supporting data. (See Exhibit 1.) Columns (a), (b), (c), (g), (h), and (i) are to be used for all distilled spirits received. Column (d) is to be used for distilled spirits received in tank cars, tank trucks, or portable containers. Column (e) is to be used for distilled spirits received in portable containers if the containers bear serial numbers. Column (f), when covering spirits received in tank cars, tank trucks, or portable containers, will show the name of the producer, blender, or warehouseman, as applicable; when covering bottled spirits, it will show the name of the bottler. If the distilled spirits are received by pipeline, the Form 179, Withdrawal of Spirits Taxpaid (Revised 1964), release number shall be shown in column (c), since no stamp was issued.

.04 The format for furnishing information as to distilled spirits used, required by section 197.115 of the regulations is provided in Part III of the supporting data. (See Exhibit 2.) Part III is used to report information concerning uses of alcohol in eligible products which have been completed during the claim period. Columns (a), (b), (n), (o), and (p) shall be used whether new spirits, recovered spirits, intermediate products, or a combination thereof, was used in the finished products. Column (c), along with column (d), in the case of unrectified spirits, or columns (e) and (f), in the case of rectified spirits, shall be used to report new spirits used. Column (g) or (h), as applicable, shall be used to report the use of recovered spirits. Columns (i), (j), (k), (l), and/or (m), as appropriate, shall be used to report the use of finished products.

.05 The format for furnishing information required by sections 197.116 through 197.118 of the regulations is provided in Part IV of the supporting data. (See Exhibit 2.) Line 4, column (b), (c), or (d), shall be used for reporting items not reportable at line 1, 2, or

out which must be included in the total at line 5. Similarly, line 9, column (b), (c), or (d) shall be used for reporting items not reportable at line 6, 7, 8, 10, or 11, but which must be included in the total at line 12. For example, any gain disclosed by the closing inventory shall be reported at line 4, and any loss disclosed shall be reported at line 9. If line 4 or 9 is used, an appropriate identification of the entry should also be given in column (a). The quantity of distilled spirits used in products for export, on which drawback is not claimed under the Nonbeverage Drawback Regulations, shall be shown separately in column (b) at line 8.

.06 The format for furnishing the accounting for intermediate products, required by section 197.119, of the regulations is provided in Part V of the supporting data. (See Exhibit 3.) Lines 3 and 4 shall be used for reporting items not reportable at line 1 or 2 but which must be included in the total at line 5. Similarly, lines 9 and 10 shall be used for reporting items not reportable at line 6, 7, 8, or 11, but which must be included in the total at line 12. An appropriate identification of each such entry should be given in column (a).

.07 The name and address of the manufacturer shall be entered on each sheet of the supporting data. The first page shall show the complete postal address of the claimant. Succeeding pages may show only the city and state.

.08 The pages of the supporting data shall be numbered in sequence, beginning with "1," and the last page shall be signed by the claimant.

SEC. 3. MODIFICATION OF FORMAT.

The format as shown in Exhibits 1 through 3 is designed to permit entries for all types of operations by nonbeverage manufacturers. It is recognized that many manufacturers will not have need for all of the reporting facilities provided. Accordingly, when having forms prepared for his use, any nonbeverage drawback claimant whose operations do not require entries in all columns or parts of the format as shown in the exhibits may omit those which are inapplicable. In omitting columns, however, the columns which are not omitted should retain the letter designations as shown; for example, a claimant who does not use finished products containing spirits in the manufacture of a product on which drawback is claimed may omit columns (i) through (m) of Part III, but columns (n), (o), and (p) would not be redesignated. This procedure will simplify identification of an item made the subject of correspondence or other communications.

SEC. 4. EFFECTIVE DATE.

This Revenue Procedure is effective immediately. However, to allow claimants time to obtain a supply of forms based on the format prescribed herein, Assistant Regional Commissioners will, for a reasonable period of time, accept supporting data furnished on forms which were previously in use, provided such forms include entries for all of the information required by the regulations.

SEC. 5. INQUIRIES.

Inquiries relating to this Revenue Procedure should refer to its number and be addressed to the office of the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Exhibit 1

3

Supporting Data for Drawback Under 26 CFR Part 197

Page _____

Name of Claimant _____

Address _____

Period covered (Check one)

☐ Quarter☐ Month

Ending _____

Part I—Identification of Special Tax Stamp

Serial Number (a)	Denomination (b)	Expiration Date (c)	Internal Revenue District Where Issued (d)
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Part II—Distilled Spirits Received

Date Received (a)	Vendor (Name and Address) (b)	Kind and Serial Number of Stamp (c)	Date Entered on Stamp (d)	Serial No. of Container (e)	Name of Producer, Blender, Warehouse- man, or Bottler (f)	Kind (g)	Proof (h)	Proof Gallons (i)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9. Total								

Exhibit 3

Name of Claimant _____

Page _____

Address (City and State) _____

Part V—Intermediate Products¹ Account

Item (a)	1		2		3		Total	
	Wine Gal- lons of Product (b)	Proof Gal- lons of Spirits ¹ used (c)	Wine Gal- lons of Product (d)	Proof Gal- lons of Spirits ¹ used (e)	Wine Gal- lons of Product (f)	Proof Gal- lons of Spirits ¹ used (g)	Wine Gal- lons of Product (h)	Proof Gal- lons of Spirits ¹ used (i)
1. On Hand Beginning of Period								
2. Produced During Period								
3.								
4.								
5. Total to Account For								
6. Used During Period in Eligible Products								
7. Used During Period in Other Intermediates								
8. Otherwise Disposed of								
9.								
10.								
11. On Hand End of Period								
12. Total Accounted For								

¹ An intermediate product is a product containing distilled spirits which are not subject to drawback until used in a prod-
uctible for drawback.

Insert name of product.

Include only new eligible spirits, including eligible spirits in one intermediate used in another intermediate. Do not
include recovered spirits.

Signature: _____

See page 4 for Exhibit 2

Name of Claimant _____ Signature: (Sign here only if this is the last page of the supporting data for the period covered.) _____ Page _____
 Address (City and State) _____

Part III—Distilled Spirits Used

Name and Description of Product	Formula Number (or "U.S.P." "N.F." or "H.P.-U.S.")	New Spirits Used (Proof Gallons)				Recovered Spirits Used (Proof Gallons)		Finished Products Used					Finished Product Produced		Quantity Subject to Drawback (Proof Gallons)
		Kind	Unrectified	Rectified				Name and Description	Formula Number	Total Used (Wine Gallons)	Eligible for Drawback (Proof Gallons)	Ineligible for Drawback (Proof Gallons)	Wine Gallons	% Alcohol by Volume	
				Eligible for Drawback	Ineligible for Drawback	Eligible for Drawback	Ineligible for Drawback								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1.															
2.															
3.															
4.															
5.															
6.															
7. Totals															

Part IV—Distilled Spirits Account

Item (a)	Distilled Spirits (Proof Gallons)		
	New (b)	Recovered	
		From Eligible Products (c)	From Intermediates (d)
1. On Hand Beginning of Period			
2. In Process Beginning of Period			
3. Received (Col. (b)) or Recovered (Col. (c) or (d)) During Period			
4.			
5. Total to Account For			
6. Used Subject to Drawback			
7. Used in Manufacture of Intermediate Products			
8. Otherwise Used Not Subject to Drawback			
9.			
10. In Process End of Period			
11. On Hand End of Period			
12. Total Accounted For			